S.B. Civil Sales Tax Revision No.406/2005

Commercial Taxes Officer, Anti Evasion, Bhilwara.
vs.
M/s. BSL Ltd., Bhilwara.

Date : 16.5.2007

HON'BLE MR. PRAKASH TATIA, J.

Mr. Sangeet Lodha, for the petitioner.
Mr. Ramit Mehta, for the respondent.

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In view of the judgment delivered by this Court on 4.4.2007 in S.B. Civil Sales Tax Revision No.195/2004 (Commercial Taxes Officer, Anti Evasion, Bhilwara. vs. M/s. Bhilwara Spinners Ltd.), the present revision petition is also dismissed.

In this revision petition, there is one more point to challenge the order of Tax Board as the Tax Board held that simply because a different view can be taken on the question of law, the Anti Evasion Officer could not have reopened the matter. Since this issue becomes irrelevant in view of the reason of dismissal of revision petition on other grounds, therefore, this issue is not considered.

Consequently, the revision petition is dismissed.

(PRAKASH TATIA), J.

S.Phophaliya